

IN THE UNITED STATES BANKRUPTCY COURT
FOR THE EASTERN DISTRICT OF PENNSYLVANIA

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In re :
 : Chapter 13
 :
 WARREN BOSKET :
 :
 : Case No. 24-12928 (AMC)
 Debtor. :
-----X

THE CITY OF PHILADELPHIA’S
OBJECTION TO THE PROPOSED CHAPTER 13 PLAN

TO THE HONORABLE ASHELY M. CHAN:

AND NOW, comes the City of Philadelphia, (the “City”), a priority and secured creditor in the above-captioned case, by and through its Counsel, Pamela Elchert Thurmond, Senior Attorney, pursuant to Bankruptcy Code §§ 1322 and L.B.R. 3015-4, to object to the proposed Chapter 13 Plan (the “Plan”), of the above-captioned debtor, (the “Debtor”). The City avers the following in support thereof:

1. On August 21, 2024, the Debtor filed a voluntary petition for Chapter 13 bankruptcy with this Court.
2. On February 10, 2025, the City filed a claim that included unliquidated, non-filed business tax returns for Business Income and Receipts Tax, Net Profit Tax and Employer Wage Tax for which the Debtor is obligated to file returns but had failed to do so (the “Claim”). A true and correct copy of the claim filed by the City is attached hereto and marked as “Exhibit A”.
3. As of February 28, 2025, the Debtor has failed to file the following required tax returns with the City of Philadelphia:

Business Income and Receipts Tax return for periods: 12/31/2018, 12/31/2019, 12/31/2020, 12/31/2021, 12/31/2022, 12/31/2023 & 12/31/2024

Net Profits Tax returns for periods: 12/31/2018, 12/31/2019, 12/31/2020, 12/31/2021, 12/31/2022, 12/31/2023 & 12/31/20

Employer Wage Tax returns for periods: 12/31/2019, 12/31/2020, 12/31/2021, 03/31/2022, 06/30/2022, 09/30/2022, 12/31/2022, 09/30/2022, 12/31/2022, 03/31/2023, 06/30/2023, 09/30/2023, 12/31/2023, 03/31/2023, & 06/30/2023

4. As neither the Debtor nor another party in interest has objected to the Tax Claim, it is deemed allowed. See 11 U.S.C. § 502(a).

5. The Plan should not be confirmed as the Debtor has failed to file all tax returns for all taxable periods during the four (4) year period ending on the date of the filing of the petition. See 11 U.S.C. § 1308(a).

6. The Plan should not be confirmed until all returns are filed and all taxes that constitute priority tax claims under 11 U.S.C. § 507 are provided for in the Plan. See 11 U.S.C. § 1322(a)(2).

WHEREFORE, the City respectfully requests that this Court DENY confirmation of the Plan.

Respectfully submitted,

THE CITY OF PHILADELPHIA

Dated: March 4, 2025

By: /s/ Pamela Elchert Thurmond
PAMELA ELCHERT THURMOND
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CERTIFICATION OF SERVICE

I, Pamela Elchert Thurmond, Senior Attorney, for the City of Philadelphia in the above-captioned matter, hereby certify that on or before March 4, 2025, a copy of the Objection to the Proposed Chapter 13 Plan was served on the following parties by Court-generated ECF notice, and/or I served a copy by first class mail, postage prepaid, as indicated below, to the following addresses:

Via ECF Filing

Chapter 13 Trustee:
Office of the Chapter 13 Standing Trustee
SCOTT F. WATERMAN
2901 St. Lawrence Ave.–Suite 701
Reading, PA 19606

United States Trustee
Office of United States Trustee
Robert N.C. Nix Federal Building
900 Market Street – Suite 320
Philadelphia, PA 19107

MICHAEL A. CIBIK
Cibik Law, P.C.
1500 Walnut Street – Suite 900
Philadelphia, PA 19102

Via USPS Mail Delivery

Warren Bosket
612 Willow Grove Avenue
Glenside, PA 19038-2022

Respectfully submitted,

Date: March 4, 2025

By: /s/ Pamela Elchert Thurmond
PAMELA ELCHERT THURMOND
Senior Attorney
PA Attorney I.D. 20205